

be much more realistic for these small merchants. If we want to talk about giving them what they really need, collect, let's be realistic about it. Let's not be ones who say, well you can do this for free. I just think that we just have to recognize that we have to pay for a job to be done, that the state says that is what it is going to cost the cities for the 1% or 1.5% sales tax that they collect, certainly if we are going to do this then we ought to be sure that we do the same thing for the cities. Let's be sure that we include them and that they only get the first \$5,000. Let's put them down to 1%. I just think we've got to be fair and I don't think it is fair for us to be looking for money in this particular spot. I think it is wrong and I just would urge the body to vote against the bill.

SPEAKER NICHOL: Senator Clark.

SENATOR CLARK: Mr. Chairman and members, I do feel sorry for Senator Johnson, having to collect those two taxes that he has to collect out of his employees' wages and he does not get paid for it. I would also like to tell him that retailers collect that on top of the amount of money they have to collect for the state. The retailer is nothing more than an agent for the state. He doesn't want to collect the tax. The fact is, he makes a lot of people mad by having to collect the tax. The real bad thing is that the merchant is responsible for that. He is responsible for the money. He is responsible for sending it in. Now if he don't send it in on time, he also gets a fine of \$25.00 right off the computer for not sending it in on time but that is not taken into consideration here. I think it is wrong when we try to take an agent's commission away from him and that is really what you are doing. I'm not sure it isn't class action when you allow one class of people to get less than another class of people in the first place. I know that I don't like to collect the tax at my business at all but I have to do it because it is the law and I know a lot of people that collect the tax, they don't even get enough for the stamp to send it in, let alone taking a \$25.00 fine on it in case they don't send it in in time. I don't know how many of the fifteen years I have been here that I have had to get that fine taken off of there which is possible to do. If a person is in the hospital or something or he is out of the country or something else, then he can't get it in, then he can get that fine relieved but normally people don't ask that. They just go ahead and pay the fine, figure they are wrong. I think it is wrong that you try to steal money from all these people, the Governor has tried it, taking the money away from the Scottsbluff veterans up there which I don't think he is going to get away with but they